IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI BILAL NAZKI, THE ACTING CHIEF JUSTICE

and

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO : 13222 of 2005

Between:

State of Andhra Pradesh, Rep. by its Commissioner of Commercial Taxes, Andhra Pradesh, Opp: Gandhi Bhavan, Nampally, Hyderabad.

..... PETITIONER

AND

1 The Secretary, Sales Tax Appellate Tribunal,
Opp: Gandhi Bhavan, Nampally, Hyderabad.
2 M/s. Life LIne Aqua Private Limited, Vepagunta,

Visakhapatnam.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ or order or direction, more particularly one in the nature of Writ of Certiorari by calling for the records of the Sales Tax Appellate Tribunal in TMP NO. 15/2002, in A.R.No. 103/2002 and quash the order therein dt. 1-4-2002, as illegal, arbitrary and without jurisdiction and pass such other order or orders.

Counsel for the Petitioner:MR.K.RAJI REDDY(SPL.SC FOR CT)

Counsel for the Respondents: No appearance

The Court at the admission stage made the following :

O R D E R (Per the Hon'ble Sri Bilal Nazki, ACJ)

This writ petition has been filed challenging the order of the Sales Tax Appellate Tribunal in TMP No.15 of 2002 in A.R. No.103 of 2002, dated 01-04-2002. Learned counsel for the petitioner submits that earlier a Tax Revision Case was filed and the Court dismissed that case holding that against an interlocutory order, no Tax Revision Case would be maintainable. Therefore, the writ petition has been filed. But, it is seen that the controversy raised with regard to the questions of law in this writ petition have already been decided by this Court in W.P.No.12378 of 2005, dated 14-06-2005 and the writ petition has been dismissed. Following the same judgment, this writ petition is also dismissed. No order as to costs.

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(Bilal Nazki,ACJ)

22nd June, 2005

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(G.Chandraiah,J)

vrn

To

1 The Secretary, Sales Tax Appellae Tribunal,
Opp: Gandhi Bhavan, Nampally, Hyderabad.

2 Two C.D copies.

3 M/s. Life Line Aqua Private Limited, Vepagunta,

Visakhapatnam.